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in the following chapters his first care is to sift the facts, derived from a multitude of local sources, and then, when he can, to construct from them a general statement that is true within certain limits of error and that appears reasonable in the light of the conditions. He shows that the roads were bad down to 1750; he shows why they were bad; and he goes a long way toward showing just how bad they were by the patient collation of rates and costs. He tells us that he has been engaged in his work for almost ten years, and the bibliography, including only the most important sources of his information, covers more than sixty pages and embraces material of the most varied character. Yet the merit of his work lies fully as much in the scientific reserve with which he states his conclusions, and the candor with which he suggests his doubts, as in the value of the bare facts accumulated.

Enough has been said of the author's method and materials to make clear the importance of his work and likewise to explain why a brief summary of its contents is impracticable. His conclusion, for example, that the cost of canal carriage normally did not exceed one-half, and in most cases was from one-fourth to one-third, of the cost of land carriage is a statement apt for quotation and a very convenient formula for provisional use; but in its place in the author's text it has a significance which it loses by removal.

The author tells us what the English people have thought about their means of transportation, what it has done for them in private and in public ways, how it has used them, and what return those individuals have secured who were most directly concerned with the improvements. The influence which the means of transportation have had on the methods of market distribution, on the organization of production, and on the increase of wealth is indicated, but is not discussed at length. The author intimates in his preface that he has much more that he can say upon these topics, and we must hope that he will not keep us waiting long before he makes his contribution to them.

CLIVE DAY

YALE UNIVERSITY

Separation of State and Local Revenues in the United States. By MABEL NEWCOMER. (Columbia University Studies, LXXVI, No. 2.) New York: Longmans, Green, & Co., 1917. 8vo, pp. 195. \$1.75.

After a general introduction in which, among other things, the theory of, and the arguments for and against, separation of the sources of state and local tax revenues are presented, the author of this dissertation reviews experience with separation, partial or complete, in Delaware, Pennsylvania, New York,

Connecticut, New Jersey, Vermont, West Virginia, and California, and then presents her conclusions. The chapters relating to the experience of the several states contain brief reviews of the growth of expenditures, the development of special taxes, and reform in tax administration in each case, for separation is merely one of the devices resulting from the efforts to solve tax problems. Separation has resulted in an improved administration of taxes employed by the state, but it has in some cases retarded a greatly needed centralized administration of the general property tax; it has brought about a more just taxation of certain forms of property and corporations, but it has not been accompanied by any noteworthy improvement in the assessment of property for the levy of local taxes; it has made local option in taxation possible, but that doubtful expedient has not made headway; it has not seriously inconvenienced the local governments in securing needed revenues, but most of the states have returned to the taxation of "general property" for state purposes because of the need for additional and elastic revenues. The estimate placed by the author upon the separation of sources is indicated by the closing paragraph, which runs as follows:

There are no advantages to be derived from complete separation which cannot be derived in other ways, and there is little likelihood that it will become a permanent feature of any state's system; but as a transitional stage in the movement from the general property tax widely applied to classification for taxation it will doubtless play an important part. In the states where it has been introduced thus far it has been a mark of progress.

Shortcomings in the selection and interpretation of data as well as in exposition make *The Separation of State and Local Revenues in the United States* a mediocre doctoral dissertation.

The Financial Administration of Great Britain. By WILLIAM F. WILLOUGHBY, WESTEL W. WILLOUGHBY, and SAMUEL McCUNE LINDSAY. Introduction by A. LAWRENCE LOWELL. New York: D. Appleton & Co., 1917. Pp. 362. \$2.75 net.

The Budget. By RENÉ STOURM. A translation from the seventh edition of *Le Budget*, Paris, 1913. THADDEUS PLAZINSKI, translator; WALTER FLAVIUS MACCALEB, editor; Introduction by CHARLES A. BEARD. New York: D. Appleton & Co., 1917. Pp. 619. \$3.75 net.

These volumes are the first of a series published for the Institute for Government Research. This is "an institution of citizens co-operating with public officials in the scientific study of business methods with a view to promoting efficiency in government and advancing the science of administration. The program of action which the Institute has taken to itself is that of seeking to bring into existence information and materials which will prove of value, both in forming public opinion and in assisting all officials, and particularly those of our national government, charged with the administration of